In the High Court of Punjab and Haryana, Chandigarh.

C.W.P. No.6979 of 2007

Date of Decision: 10.5.2007

M/s Shiv Shankar Industries, New Delhi.

…Petitioner.

Versus

State of Haryana and Others.

…Respondents.

CORAM: HON'BLE MR.JUSTICE M.M.KUMAR
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.Puneet Bali, Advocate
for the petitioner.

JUDGMENT

M.M.KUMAR, J. (ORAL)

The petitioner has approached this Court by filing the instant petition under Article 226 of the Constitution for issuance of a Writ in the nature of Prohibition/Mandamus directing respondents No.3 and 4 to refund Value Added Tax charged at the rate of 4% from the petitioner for purchase of damaged wheat which has to be used as animal feed/cattle feed as the same is exempted from payment of Value Added Tax under the entry 4 of Schedule 'B' to the Haryana Value Added Tax Act, 2003 (for short "the Act"). It has been further prayed that the respondents be directed not to unnecessary delay for refund of Value Added Tax.

After hearing learned counsel for the petitioner, we find that the

petitioner has also served a legal notice dated 9.1.2007 (Annexure P14) to the respondents No.3 & 4, but they failed to take any decision thereon till date.

In view of the above, we direct the respondents No.3 and 4 to take a decision on the legal notice dated 9.1.2007 (Annexure P14) sent by the petitioner, within a period of two months from the date a certified copy of this order is received. It shall be appreciated if a speaking order is passed

Petition stands disposed of in the above terms.

(M.M.KUMAR)
Judge

May 10, 2007 **(RAJESH BINDAL)**
dkb **Judge**